



MEDICARE-Coordination of Benefits  
1-800-999-1118 or (TTY/TDD): 1-800-318-8782

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**IRS/SSA/CMS  
Data Match Project XII**

**Electronic  
Media  
Questionnaire  
Specifications**  
**for Employers**

**[www.cms.hhs.gov/COBGeneralinformation](http://www.cms.hhs.gov/COBGeneralinformation)**

# IRS/SSA/CMS Data Match Project Electronic Media Questionnaire Specifications

## I. Why should you consider responding by EMQ?

In late 1989, a law was enacted (Section 6202 of the Omnibus Budget Reconciliation Act of 1989) to provide the Centers For Medicare & Medicaid Services (CMS) with better information about Medicare beneficiaries' group health plan coverage.

This law requires the IRS, the Social Security Administration (SSA), and CMS; formerly known as the Health Care Financing Administration, to share information that each agency has about whether Medicare beneficiaries or their spouses are working. The process for sharing this information is called the IRS/SSA/CMS Data Match.

The purpose of the Data Match is to identify situations where another payer may be primary to Medicare.

The Data Match identifies employers of beneficiaries or spouses of beneficiaries for whom employer coverage, if available, is likely to be primary to Medicare. The law requires that CMS contact these employers to confirm coverage information. Your compliance with this law will identify potential situations in which Medicare is not the primary payer.

The Electronic Media Questionnaire (EMQ) program is designed to assist larger employers by allowing them to respond to the questionnaire via electronic media rather than manually completing the information on individual paper forms.

The largest employers of Medicare beneficiaries or their spouses will have the option to submit the questionnaire via electronic media rather than by paper. Those employers who choose to participate in the EMQ program will have certain responsibilities regarding the availability of media, the ability to develop simple software applications, and the availability of a few personnel.

The Electronic Media Questionnaire (EMQ) Specifications booklet is intended to assist you in the technical aspects of preparing the data file for your response. For details you will need in order to properly select the data to be included in the file, please refer to **Instructions for Completing the Group Health Plan Report for the IRS/SSA/CMS Data Match** booklet. If you have misplaced the **Instructions**, a copy can be obtained from our website at <http://www.cms.hhs.gov/cobgeneralinformation>. Please follow the link for the IRS/SSA/CMS Data Match Instruction Booklet.

**For technical assistance, please contact our Electronic Data Interchange Department at (646) 458-6740.**

Although there are additional responsibilities associated with the EMQ program, it is the best choice for those employers who have many hundreds of worker records to complete within a limited time frame.

A second option is available to electronic submitters with less than 500 workers. You can elect to download a data file of the complete questionnaire from the Data Match Bulletin Board Service (BBS) or request to receive this file in a 3.5 " diskette or compact disk (CD). Instructions regarding the BBS program and electing this option are contained in the Data Match Instruction booklet.

Finally, if you are looking for a way to streamline your organization's processing of Data Match Questionnaires, you should explore the benefits of entering into a Voluntary Data Sharing Agreement with the Centers for Medicare & Medicaid Services (CMS). This method is a cost effective alternative to the Data Match that can also lead to other significant savings to your health benefit program.

You can receive additional information about the Voluntary Data Sharing Agreement program by contacting the Coordination of Benefits (COB) Customer Service Department toll-free at 1-800-999-1118 or TTY/TDD:

1-800-318-8782 for the hearing and speech impaired, or you can E-mail [COBVA@ghiMedicare.com](mailto:COBVA@ghiMedicare.com) to make your request. A representative will be available to assist you Monday through Friday, from 8:00 a.m. to 8:00 p.m., Eastern Time, except holidays.

Information for the Medicare Secondary Payer Data Match is collected under contract (CMS 500-00-0001) with the United States Department of Health and Human Services for use by the Medicare Program.

## II. What will you need to do to respond by EMQ

### A. Media Requirements

The EMQ file may be submitted on either 3.5" disk (ASCII), CD-ROM, or cartridge (models 3480 or 3490).

### B. Software Requirements

#### 1. Input Specifications

The Questionnaire is divided into four separate parts (see "INSTRUCTIONS FOR COMPLETING THE GROUP HEALTH PLAN REPORT" booklet):

**Part I, Employer Information**, contains questions concerning the number and type of workers employed.

**Part II, Group Health Plan Information**, asks for information concerning those group health plans which have provided coverage to the workers included in the questionnaire.

**Part III, Employee Information**, asks worker-specific questions and represents the bulk of the work associated with answering the questionnaire.

**Part IV, Certification**, is the certification section which must be completed by the employer.

**The Part III** worker information section will be sent to the Employer in the form of an Employee Listing which identifies all of the workers to be included in the questionnaire.

#### 2. Information Provided By The Government.

Each employer electing to report data via the Electronic Media Questionnaire (EMQ) process will receive (on one of the media types referenced in Section II.A above) an Employee Listing which will identify the name, Social Security Number (SSN), Worker Name, and the earliest eligibility date for each worker (Worker-EPM-Date) for whom a request for information is being made.

#### 3. Processing Specifications. Each part of the Questionnaire is discussed below

##### **Part I      Employer Information**

Part I of the questionnaire asks the employer to answer either [Y] for "yes", or [N] for "no" to specific questions. These questions involve the number of employees and the type of group health plans provided for different years. Determine the answers and key them into a Part I record as directed by the output specifications.

##### **Part II      Group Health Plan Information**

Part II of the questionnaire asks the employer to compile a list of group health plans which have provided coverage to the individuals identified on the Employee Listing. These are the individuals listed in your employer file.

In order to isolate those group health plans which should be included, first they should be matched to all eligible workers. Therefore, the first step in completing the questionnaire will be to determine the employment status of the workers identified by the Employee Listing.

The second step will be to determine which group health plans will be included in your response to the questionnaire. **The employer is only required to report on those group health plans which supplied coverage for the workers identified in Part III of the questionnaire.** A detailed description of each step follows:

### **Step 1 – Determine Worker Employment Status**

The objective of this step is to establish those workers that should be included in the search.

- Use the Employee Listing provided to establish all of the workers to be included in your search.
- Establish the employment status of each worker (i.e., currently employed, disability leave, retired, unknown, etc.)

### **Step 2 – Compile Listing of Group Health Plans**

The objective of this step is to compile a list of group health plans to be included in the search. The instructions for Part II direct the employer to assign a report number to each group health plan listed in Part II.

By assigning a unique number to each plan, the employers save themselves the trouble of having to repeat the plan name, address, etc. for each worker with coverage under that plan. Once a number has been assigned to each group health plan, the Part III worker information can be completed using the number assigned to the plan rather than the complete name and address over and over again.

- Using the list of workers established in the previous step, compile a list of group health plans which provided coverage to those workers.
- Eliminate any duplicate occurrences of group health plans from the list. Then assign a unique number 0001-9999 to each plan.
- Complete Part II of the questionnaire using the list of group health plans compiled.

**NOTE:** Use of invalid characters in the group health plan list may result in errors during processing. Aside from letters and numbers, the only valid characters are: space & - ' . , @ # / ; :

In addition to listing the group health plans that provided coverage to your workers,

1. you need to provide the Tax Identification Number (TIN). In the case of a prescription drug plan,
2. you must provide the BIN, PCN and RxID.

### **Part III – Worker Coverage Information**

Part III of the questionnaire asks the employer to do two things:

The first is to establish a range of eligibility dates for each worker. For the purpose of discussion, we will refer to the worker eligibility date as Worker-EPM-Date (Earliest Potential Medicare Secondary Payer Date).

The second is to provide group health plan coverage information for each worker, within the range of eligibility dates. Therefore, the software development process should include two logical steps which duplicate these functions. A detailed description of each step follows:

**NOTE:** All dates should be in the format: CCYYMMDD, e.g., enter April 1, 2001 as 20010401

#### **Step 1, Calculate Worker Eligibility Dates**

The objective of this step is to establish the range of dates that are required in Part III of the questionnaire. The Employee Listing provided identifies the earliest eligibility date for each worker (Worker-EPM-Date). Use this date to calculate the range of dates for which coverage information will be reported.

The following questions should be carefully reviewed and understood before this step is coded. A detailed description of how to answer these questions is provided below:

- Part III, Question 1  
*Was this individual employed by your organization during 2004?*  
If the answer is [Y] for **yes**, then continue to question 2.  
If the answer is [N] for **no**, then go on to the next worker form.

- Part III, Question 2

*Is this employee currently employed?*

If the answer is [Y] for **yes**, then continue to question 3.

If the answer is [N] for **no**, then update the [Worker-Stop-Date] with the date that the employee stopped working. Compare Worker-EPM-Date to Worker-Stop-Date. If Worker-EPM-Date is after the Worker-Stop-Date, then go to the next worker form. Otherwise, continue to question 3.

**NOTE:** Worker-Stop-Date is a variable intended to represent the date on which this individual stopped working for the company. The Worker-EPM-Date is a unique date calculated for each worker and is contained on the Employee Listing which is provided.

- Part III, Question 3

*Was this individual covered under a group health plan at any time after Worker-EPM-Date?*

If the answer is [Y] for **yes**, then continue to question 4.

If the answer is [N] for **no**, then go to the next worker form.

- Part III, Question 4a

*Please enter the later of Worker-EPM-Date OR the date this individual started working for your organization (use date format CCYYMMDD).*

**NOTE:** Worker-Start-Date is a variable date intended to represent the date on which this individual began working for the company.

Compare Worker-EPM-Date to Worker-Start-Date and enter the later of the two dates.

- Part III, Question 4b

*Enter your answer from Question 2.*

If the answer to Question 2 is [Y] for **yes**, then place the current date in the date field.

If the answer to Question 2 is [N] for **no**, then place the Worker-Stop-Date (from Question 2) in the date field.

**NOTE:** The end result of these calculations provides the range of dates necessary to answer question 5 of Part III of the questionnaire as follows:

#### **Step 2, Complete Worker Coverage Information**

The objective to this step is to provide detailed group health plan coverage information for each worker. Once the range of dates for each worker has been established in question 4, this step can be used to itemize each period of coverage for each worker within that range.

- Part III, Question 5

*During the period of time between your answer to Question 4a and your answer to 4b, what type of health care coverage did this individual elect under your plan?*

For each period of coverage as defined by the questionnaire, complete the following information:

Period number 01 through 99

Beginning Date of Coverage

Ending Date of Coverage

Persons Covered

Worker Only ([Y] or [N])

Family ([Y] or [N])

None ([Y] if no coverage during this period, or [N])

GHP Report Number (from Part II)

**NOTE:** All of the periods specified in the answer to questions 4a and 4b must be accounted for in the answers to Question 5. This includes periods of time where no coverage existed.

**Be sure to enter all periods in the date format: CCYYMMDD.**

**Special Note:** If the coverage of an employee is through a collectively-bargained health and welfare fund (HWF), it is unlikely that you as an employer will know the dates of coverage or type of coverage under the health plan.

Therefore, for those employees covered under these types of plans, complete Part III, Question 5 as follows:

- For the beginning and ending dates of coverage, enter your answers from Question 4.
- Annotate "Coverage Elected" using a question mark (?).
- Enter the GHP Report Number assigned by your answers in Part II of the report. The name and address of the collectively-bargained health and welfare fund should be listed in Part II.

#### **Part IV -- Employer Certification**

Part IV of the questionnaire asks the employer to verify that the information being provided is complete and correct to the best of their knowledge. This section must be completed because it serves as a certification that the data is valid.

#### **4. Output Specifications**

Those employers who choose to submit via electronic media will be required to produce an output file of 275 bytes fixed length (see Attachment A). This file should be in ASCII format (TEXT). This output file should NOT be in spreadsheet, database, or word processing formatting. The output file should be assembled using a header record which identifies the Employer Name, Employer Identification Number (EIN), as well as other identifying information. The header record will be identified using H00 in the first three positions. A single Part I record will follow the header record.

The Part I records will be identified using the number 100 in the first three positions of the record.

The Part II record(s) will follow the Part I record and will contain the number 200 in the first three positions followed by a Group Health Plan Report Number designated by consecutive four-digit numbers beginning with 0001.

The Part III record(s) will follow the Part II record(s) and will be identified using a range of sequential numbers beginning with 300. The 300 record is the first position pertaining to questions 1 through 4. The records that follow should range from 301-399. These sequential records pertain to each coverage period identified in question 5 for the worker in question.

**Note: Each workers 301, 302, etc., record must immediately follow their 300 record. All periods between your answer to question 4a and 4b must be accounted for in these records.**

The Part IV record will follow the Part III records and will contain the number 400 in the first three positions.

The last record will be the trailer. The trailer will be identified using the number T00 in the first three positions of the record, and should duplicate the header information for validation purposes.

The following is a partial example of an EMQ file for a fictitious company named Jack's Cafe.  
Most of the data elements were taken from the paper questionnaire example that begins on  
Page 18 of the larger instruction booklet.

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H009976543210000JACKS CAFE                                2004
100YNNYY NNN YYY NNN
2000001EMJ HEALTH INSURANCE INCORPORATED                231 SOME STREET
2000002HEALTH INSURANCE INCORPORATED                    88 EAST AVENUE
2000003EVI ADMINISTRATORS                                1234 12TH LANE
300012345678SHARON MARKS YY Y200404020040216
301012345678SHARON MARKS 2003040120030731Y 0001
302012345678SHARON MARKS 2003080120031231Y 0002
303012345678SHARON MARKS 2004010120040216 Y 0003
300111223333MICHAEL VELES YY Y1999010120040216
301111223333MICHAEL VELES 2003010120031231 Y0000
302111223333MICHAEL VELES 2004010120040216 Y 0003
300999887777ROGER BRIMM YN20030301
30099998762JOHN QPUBLIC N
40020040216JACK SMITH OWNER 6444444400
T009976543210000JACKS CAFE                                2004

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### C. Personnel

The personnel requirement could include the time and effort of a programmer from the software development department as well as a person from the personnel/benefits department. These requirements may vary, depending on both the structure of your organization and personnel records.

Once the tape is complete it should be returned to:

MEDICARE- Coordination of Benefits  
IRS/SSA/CMS Data Match Project  
PO Box 125  
New York, NY 10274-0125

## III. Assumptions and Constraints

The EMQ program is designed to assist the largest employers in their ability to complete the questionnaire within the thirty day limit. In order for the EMQ program to operate as efficiently as possible, the following guidelines will be strictly enforced:

### A. EMQ File Format-- See Attachment A

The EMQ file should be assembled in the following order:

1. Header Record (H00)
2. Part I Record (100)
3. Part II Record(s) (200)
4. Part III Record(s) (300-399)
5. Part IV Record (400)
6. Trailer Record (T00)

### B. Time Frames and Extensions

The law requires that you complete the employee specific report within 30 days of receipt. Employers who willfully or repeatedly fail to report, or who provide inaccurate or incomplete information, may be assessed a civil monetary penalty of up to \$1,000 for each individual for whom an inquiry concerning health care coverage was made.

However, if you have thoroughly reviewed the instruction booklet and these specifications, and conclude that the information gathering and reporting will require more than the allotted 30 days, you may request an extension of an extra thirty days by calling our toll-free telephone number.

Any request for an extension beyond these 60 days for filing will require you to detail the reasons in a letter written to:

MEDICARE- Coordination of Benefits  
IRS/SSA/CMS Data Match Project  
PO Box 125  
New York, NY 10274-0125

In general, extensions beyond the 60-day period (the original 30 days and one 30-day extension) will not be granted to any employer who is required to report on less than 150 workers (Part III of the data match report). Extensions beyond the 60-day period for those employers with more than 150 workers will be reviewed on a case-by-case basis.

If you have more than 150 workers identified in Part III of your Data Match report and do not believe you can complete the report in 60 days, you should immediately request an extension over the phone and send in a request for an additional extension in writing. Your written request should contain the following:

- The name of your organization;
- The employer identification number (EIN) of your organization;
- Any associated EINs if you are a parent organization and wish to have all EINs aggregated;
- An explanation of the problem or difficulty that precludes completion of the questionnaire in 30 or 60 days and the actions you are taking to resolve the problem or difficulty; and
- A proposed completion date.

NOTE: The assessment of a civil monetary penalty will not relieve the employer of the requirement to provide this information.

#### **C. Security Considerations**

Due to the sensitive nature of the data which is being reported, the employer should ensure that only appropriate personnel have access to the employee data being compiled.



**ATTACHMENT A: RECORD LAYOUT SPECIFICATIONS  
FOR ELECTRONIC MEDIA QUESTIONNAIRE (EMQ) FILES**

**HEADER RECORD**

Record Length = 275

**01 VW-EMQH00-RECORD**

05 VW-EMQH00-HEADER	PIC X(03)	VALUE 'H00'.
05 VW-EMQH00-EIN	PIC 9(09)	VALUE ZEROS.
05 VW-EMQH00-FILLER	PIC X(04)	VALUE '0000'.
05 VW-EMQH00-NAME	PIC X(40)	VALUE SPACES.
05 VW-EMQH00-QUERY-YEAR	PIC 9(04)	VALUE '2004'.
05 FILLER	PIC X(215)	VALUE SPACES.

**PART I RECORD: Employer Information**

Record Length = 275

**01 VW-EMQ100-RECORD**

05 VW-EMQ100-RECORD-TYPE	PIC X(03)	VALUE '100'.
05 VW-EMQ100-QUESTION-1a	PIC X(01)	VALUE SPACES.
05 VW-EMQ100-QUESTION-1b	PIC X(01)	VALUE SPACES.
05 VW-EMQ100-QUESTION-2	PIC X(05)	VALUE SPACES.
05 VW-EMQ100-QUESTION-2-R		
REDEFINES VW-EMQ100-QUESTION-2		
	10 VW-EMQ100-QUESTION-2-2003	PIC X(01)
	10 VW-EMQ100-QUESTION-2-2004	PIC X(01)
	10 VW-EMQ100-QUESTION-2-2005	PIC X(01)
	10 FILLER	PIC X(02) VALUE SPACES.
05 VW-EMQ100-QUESTION-3	PIC X(05)	VALUE SPACES.
05 VW-EMQ100-QUESTION-3-R		
REDEFINES VW-EMQ100-QUESTION-3		
	10 VW-EMQ100-QUESTION-3-2003	PIC X(01)
	10 VW-EMQ100-QUESTION-3-2004	PIC X(01)
	10 VW-EMQ100-QUESTION-3-2005	PIC X(01)
	10 FILLER	PIC X(02) VALUE SPACES.
05 VW-EMQ100-QUESTION-4	PIC X(05)	VALUE SPACES.
05 VW-EMQ100-QUESTION-4-R		
REDEFINES VW-EMQ100-QUESTION-4		
	10 VW-EMQ100-QUESTION-4-2003	PIC X(01)
	10 VW-EMQ100-QUESTION-4-2004	PIC X(01)
	10 VW-EMQ100-QUESTION-4-2005	PIC X(01)
	10 FILLER	PIC X(02) VALUE SPACES.
05 VW-EMQ100-QUESTION-5	PIC X(05)	VALUE SPACES.
05 VW-EMQ100-QUESTION-5-R		
REDEFINES VW-EMQ100-QUESTION-5		
	10 VW-EMQ100-QUESTION-5-2003	PIC X(01)
	10 VW-EMQ100-QUESTION-5-2004	PIC X(01)
	10 VW-EMQ100-QUESTION-5-2005	PIC X(01)

**ATTACHMENT A: RECORD LAYOUT SPECIFICATIONS  
FOR ELECTRONIC MEDIA QUESTIONNAIRE (EMQ) FILES**

05 FILLER	10 FILLER PIC X(250)	PIC X(02) VALUE SPACES. VALUE SPACES.
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**PART II RECORD: Employer Group Health Plan Information**

Record Length = 275

**01 DMW-EMQ200-RECORD**

05 DMW-EMQ200-RECORD-TP	PIC X(03)	VALUE '200'.
05 DMW-EMQ200-REPORT-NUM	PIC X(04)	VALUE SPACES.
05 DMW-EMQ200-EGHP-NAME	PIC X(40)	VALUE SPACES.
05 DMW-EMQ200-EGHP-ADDRESS	PIC X(121)	VALUE SPACES.
05 DMW-EMQ200-EGHP-ADDRESS-R		
REDEFINES DMW-EMQ200-EGHP-ADDRESS		
	10 DMW-EMQ200-EGHP-ADDR-1	PIC X(40)
	10 DMW-EMQ200-EGHP-ADDR-2	PIC X(40)
	10 DMW-EMQ200-EGHP-CITY	PIC X(30)
	10 DMW-EMQ200-STATE	PIC X(02)
	10 DMW-EMQ200-ZIP-CD	PIC X(09)
05 DMW-EMQ200-EGHP-TIN	PIC X(09)	VALUE SPACES.
05 DMW-EMQ200-EGHP-ID	PIC X(16)	VALUE SPACES.
05 DMW-EMQ200-EGHP-TP	PIC X(01)	VALUE SPACES.
05 DMW-EMQ200-RX-BIN	PIC X(06)	VALUE SPACES.
05 DMW-EMQ200-RX-PCN	PIC X(10)	VALUE SPACES.
05 DMW-EMQ200-RX-GROUP	PIC X(15)	VALUE SPACES.
05 FILLER	PIC X(51)	VALUE SPACES.

**PART III RECORD: Employee Information**

Record Length = 275

**01 VW-EMQ300-RECORD**

05 VW-EMQ300-RECORD-TYPE	PIC X(03)	VALUE '300'.
05 VW-EMQ300-WORKER-SSN	PIC 9(09)	VALUE ZEROS.
05 VW-EMQ300-WORKER-FIRST-NAME	PIC X(10)	VALUE SPACES.
05 VW-EMQ300-WORKER-MID-INIT	PIC X(01)	VALUE SPACES.
05 VW-EMQ300-WORKER-LAST-NAME	PIC X(12)	VALUE SPACES.
05 VW-EMQ300-QUESTION-1	PIC X(01)	VALUE SPACES.
05 VW-EMQ300-QUESTION-2	PIC X(01)	VALUE SPACES.
05 VW-EMQ300-QUESTION-2-DATE	PIC 9(08)	VALUE ZEROS.
05 VW-EMQ300-QUESTION-3	PIC X(01)	VALUE SPACES.
05 VW-EMQ300-QUESTION-4A-DATE	PIC 9(08)	VALUE ZEROS.
05 VW-EMQ300-QUESTION-4B-DATE	PIC 9(08)	VALUE ZEROS.
05 FILLER	PIC X(213)	VALUE SPACES.

**01 VW-EMQ301-RECORD (QUESTION 5)**

\*\*\* THE RECORD TYPE WILL VARY FROM VALUES 301 THROUGH 399\*\*\*

05 VW-EMQ301-RECORD-TYPE	PIC X(03)	VALUE '3XX'.
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**ATTACHMENT A: RECORD LAYOUT SPECIFICATIONS  
FOR ELECTRONIC MEDIA QUESTIONNAIRE (EMQ) FILES**

05 VW-EMQ301-WORKER-SSN	PIC 9(09)	VALUE ZEROS.
05 VW-EMQ301-WORKER-FIRST-NAME	PIC X(10)	VALUE SPACES.
05 VW-EMQ301-WORKER-MID-INIT	PIC X(01)	VALUE SPACES.
05 VW-EMQ301-WORKER-LAST-NAME	PIC X(12)	VALUE SPACES.
05 VW-EMQ301-BEGIN-DATE	PIC 9(08)	VALUE ZEROS.
05 VW-EMQ301-END-DATE	PIC 9(08)	VALUE ZEROS.
05 VW-EMQ301-FLAGS		
10 VW-EMQ301-WORKER	PIC X(01)	VALUE SPACES.
10 VW-EMQ301-FAMILY	PIC X(01)	VALUE SPACES.
10 VW-EMQ301-NONE	PIC X(01)	VALUE SPACES.
05 VW-EMQ301-REPORT-NUM	PIC 9(04)	VALUE ZEROS.
05 FILLER	PIC X(217)	VALUE SPACES.

**Note:** All dates should be in CCYYMMDD format.

**PART IV RECORD**

Record Length = 275

<b>01 VW-EMQ400-RECORD</b>		
05 VW-EMQ400-RECORD-TYPE	PIC X(03)	VALUE '400'.
05 VW-EMQ400-CERT-DATE	PIC 9(08)	VALUE ZEROS.
05 VW-EMQ400-FIRST-NAME	PIC X(20)	VALUE SPACES.
05 VW-EMQ400-MID-INIT	PIC X(01)	VALUE SPACES.
05 VW-EMQ400-LAST-NAME	PIC X(20)	VALUE SPACES.
05 VW-EMQ400-TITLE	PIC X(20)	VALUE SPACES.
05 VW-EMQ400-PHONE-NUM	PIC 9(10)	VALUE ZEROS.
05 VW-EMQ400-EMAIL	PIC X(40)	VALUE SPACES.
05 FILLER	PIC X(153)	VALUE SPACES.

**TRAILER RECORD**

Record Length = 275

<b>01 VW-EMQT00-RECORD</b>		
05 VW-EMQT00-TRAILER	PIC X(03)	VALUE 'T00'.
05 VW-EMQT00-EIN	PIC 9(09)	VALUE ZEROS.
05 VW-EMQT00-FILLER	PIC 9(04)	VALUE '0000'.
05 VW-EMQT00-NAME	PIC X(40)	VALUE SPACES.
05 VW-EMQT00-QUERY-YEAR	PIC 9(04)	VALUE '2004'.
05 FILLER	PIC X(215)	VALUE SPACES.

**Note:** Please see page 7 for an example of an employer EMQ file.

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